

Utah State Tax Commission Tax and Revenue Functional Area



Utah Earned Income Tax Credit (EITC)

Updated March 2023



Federal Earned Income Tax Credit (EITC)

- The Earned Income Tax Credit (EITC) helps low-to-moderate income workers and families get a tax break. If you qualify, you can use the credit to reduce the taxes you owe – and maybe increase your refund.
- **Basic Qualifying Rules**
To qualify for the federal EITC, you must:
 - Have worked and earned income under \$59,187
 - Have investment income below \$10,300 in the tax year 2022
 - Have a valid Social Security number by the due date of your 2022 return (including extensions)
 - Be a U.S. citizen or a resident alien all year
 - Not file Form 2555, Foreign Earned Income
 - Meet certain rules if you are separated from your spouse and not filing a joint tax return



Federal Earned Income Tax Credit (EITC)

- **Special Qualifying Rules** *(not all inclusive)*

The EITC has special qualifying rules for:

- Military members
- Clergy members
- Taxpayers and their relatives with disabilities

- Schedule EIC and Earned Income Tax Credit Worksheet- **1040**
Line 27

- For more information on the federal EITC, check the IRS website at irs.gov/eitc or call the IRS at 1-800-829-1040 to see if you qualify.



Utah Earned Income Tax Credit

Legislative Session - [2022 Senate Bill 59 – Tax Amendments](#)

Utah Code [§59-10-1044](#)

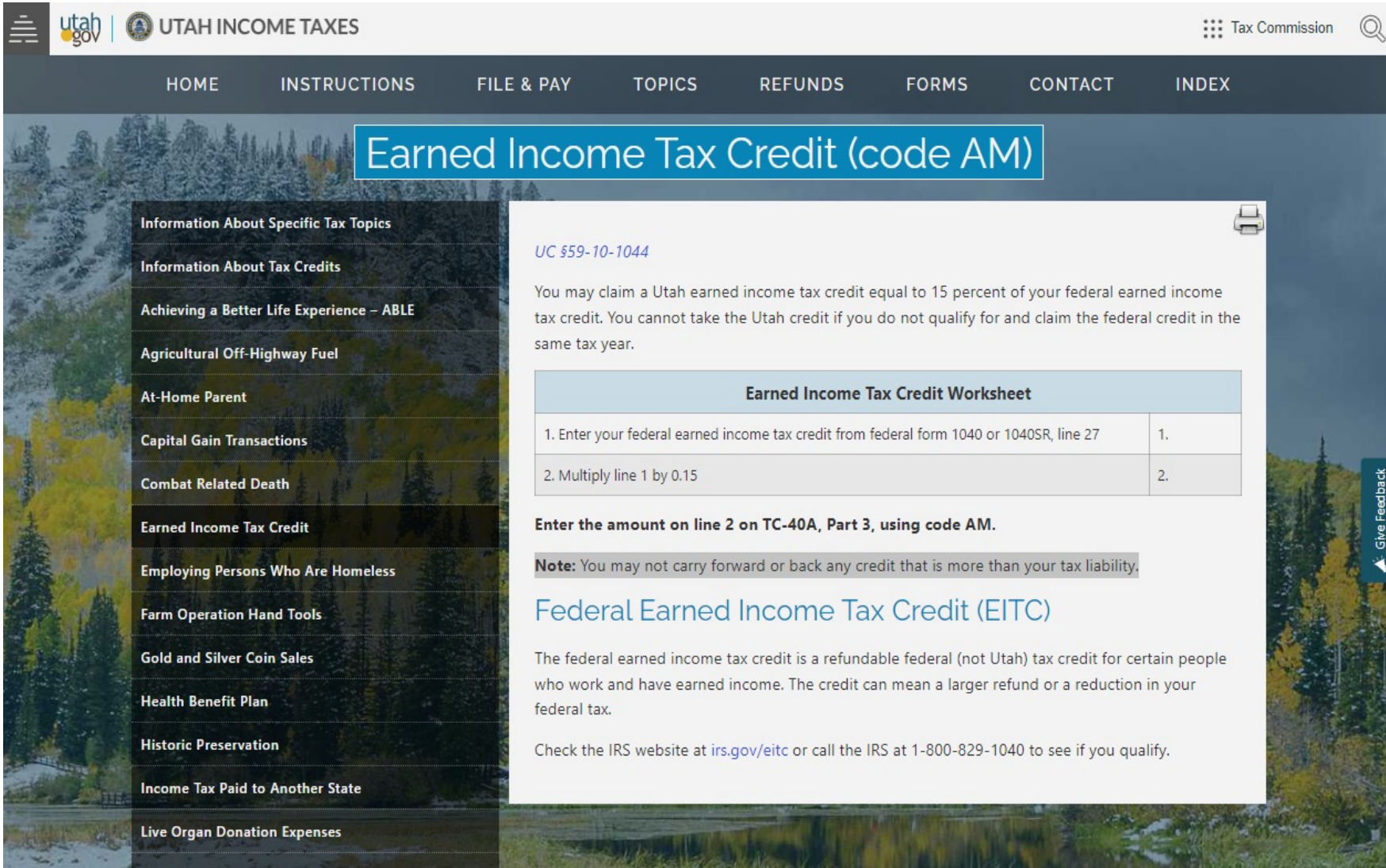

Effective: Taxable year beginning on or after January 1, 2022

- Enacts a **nonrefundable** state earned income tax credit (EITC) **equal to 15% of the federal EITC** that the claimant is entitled to claim for the current taxable year.
- Enter the amount on **line 2 on TC-40A, Part 3, using code AM**
- **Note:** You may not carry forward or back any credit that is more than your tax liability. (The federal EITC is a refundable credit on the IRS 1040 form)



Utah Earned Income Tax Credit

incometax.utah.gov/credits/earned-income-tax-credit



The screenshot shows the Utah Income Taxes website. The header includes the Utah.gov logo, the text "UTAH INCOME TAXES", and links for "Tax Commission" and a search icon. A navigation bar contains links for HOME, INSTRUCTIONS, FILE & PAY, TOPICS, REFUNDS, FORMS, CONTACT, and INDEX. The main content area is titled "Earned Income Tax Credit (code AM)". On the left is a sidebar menu with various tax topics, including "Earned Income Tax Credit". The main content area includes a link to "UC 559-10-1044", a paragraph explaining the credit, a table titled "Earned Income Tax Credit Worksheet" with two rows, a note about carrying forward credits, and a section for the "Federal Earned Income Tax Credit (EITC)" with a paragraph and a link to the IRS website.

Information About Specific Tax Topics

Information About Tax Credits

Achieving a Better Life Experience – ABLE

Agricultural Off-Highway Fuel

At-Home Parent

Capital Gain Transactions

Combat Related Death

Earned Income Tax Credit

Employing Persons Who Are Homeless

Farm Operation Hand Tools

Gold and Silver Coin Sales

Health Benefit Plan

Historic Preservation

Income Tax Paid to Another State

Live Organ Donation Expenses

UC 559-10-1044

You may claim a Utah earned income tax credit equal to 15 percent of your federal earned income tax credit. You cannot take the Utah credit if you do not qualify for and claim the federal credit in the same tax year.

Earned Income Tax Credit Worksheet	
1. Enter your federal earned income tax credit from federal form 1040 or 1040SR, line 27	1.
2. Multiply line 1 by 0.15	2.

Enter the amount on line 2 on TC-40A, Part 3, using code AM.

Note: You may not carry forward or back any credit that is more than your tax liability.

Federal Earned Income Tax Credit (EITC)

The federal earned income tax credit is a refundable federal (not Utah) tax credit for certain people who work and have earned income. The credit can mean a larger refund or a reduction in your federal tax.

Check the IRS website at irs.gov/eitc or call the IRS at 1-800-829-1040 to see if you qualify.

Give Feedback

Utah Earned Income Tax Credit

40204 **Income Tax Supplemental Schedule** TC-40A Pg. 1
SSN [REDACTED] Last name [REDACTED]
2022

Part 1 - Additions to Income (enter the code and amount of each addition to income)
See instructions or incometax.utah.gov for codes.

Code	Amount
• [REDACTED]	[REDACTED].00
• [REDACTED]	[REDACTED].00
• [REDACTED]	[REDACTED].00
• [REDACTED]	[REDACTED].00
• [REDACTED]	[REDACTED].00

Total additions to income (add all additions to income and enter total here and on TC-40, line 5)

[REDACTED].00

Part 2 - Subtractions from Income (enter the code and amount of each subtraction from income)
See instructions or incometax.utah.gov for codes.

If using subtraction 77 (Native American Income), enter your enrollment number and tribal code:

	Enrollment Number	Tribe Code
You	• [REDACTED]	[REDACTED]
Spouse	• [REDACTED]	[REDACTED]

Code	Amount
• [REDACTED]	[REDACTED].00
• [REDACTED]	[REDACTED].00
• [REDACTED]	[REDACTED].00
• [REDACTED]	[REDACTED].00
• [REDACTED]	[REDACTED].00

Total subtractions from income (add all subtractions from income and enter total here and on TC-40, line 8)

[REDACTED].00

Part 3 - Apportionable Nonrefundable Credits (enter the code and amount of each credit)
See instructions or incometax.utah.gov for codes.

If you are using credit 18 (Retirement Credit), enter your birth date(s):

You • [REDACTED] / [REDACTED] / [REDACTED] Spouse • [REDACTED] / [REDACTED] / [REDACTED]
mm/dd/yy mm/dd/yy

Code	Amount
• AM	XXXX.00
• [REDACTED]	[REDACTED].00
• [REDACTED]	[REDACTED].00
• [REDACTED]	[REDACTED].00
• [REDACTED]	[REDACTED].00

Total apportionable nonrefundable credits (add all Part 3 credits and enter total here and on TC-40, line 24)

[REDACTED].00

40202 **Utah Individual Income Tax Return (continued)** TC-40 Pg. 2
SSN [REDACTED] Last name [REDACTED]
2022

23 Enter tax from TC-40, page 1, line 22

23 [REDACTED].00

24 Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)

• 24 11111|.00

25 Full-year resident, subtract line 24 from line 23 (not less than zero)

• 25 [REDACTED].00

Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 41

26 Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)

• 26 [REDACTED].00

27 Subtract line 26 from line 25 (not less than zero)

27 [REDACTED].00

28 Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)

• 28 [REDACTED].00



Tax Commission Resources

Contact Us	
Practitioner Hotline	801-297-7790 or 1-800-662-4335 ext. 7790
Customer Service – payment processing & liens	801-297-2200 or 1-800-662-4335
Taxpayer Resources Unit – basic tax questions	801-297-7705 or 1-800-662-4335 ext. 7705
TAP Support	801-297-3996 or 1-800-662-4335 ext. 3996 Email: tapsupport@utah.gov
Taxpayer Advocate Service	801-297-7562 or 1-800-662-4335 ext. 7562
Email	taxmaster@utah.gov
Online Resources	
Tax Commission Website	tax.utah.gov
Forms and Publications	tax.utah.gov/forms
Online Services (TAP)	tap.utah.gov
Individual Income Tax	incometax.utah.gov





THANK YOU